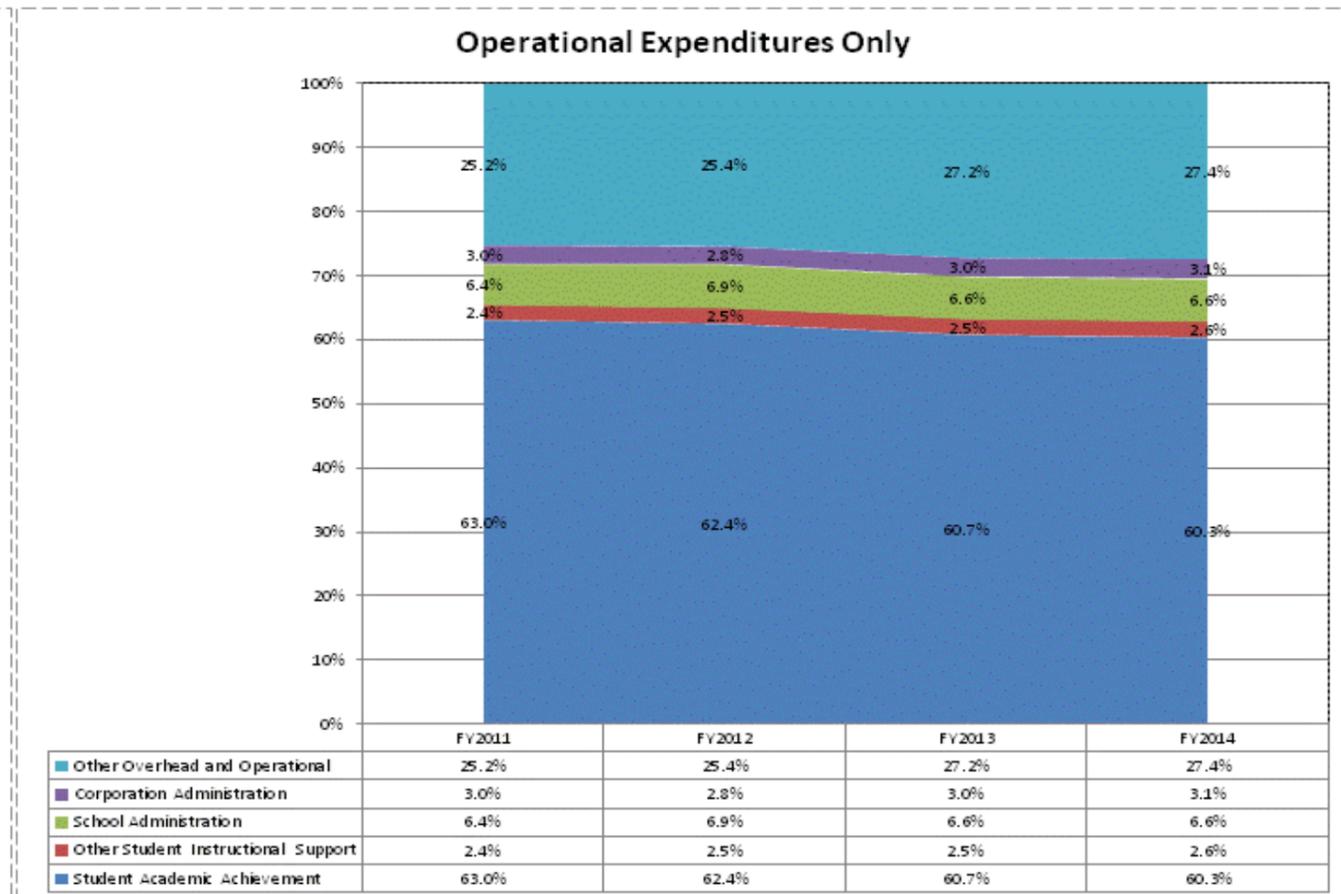
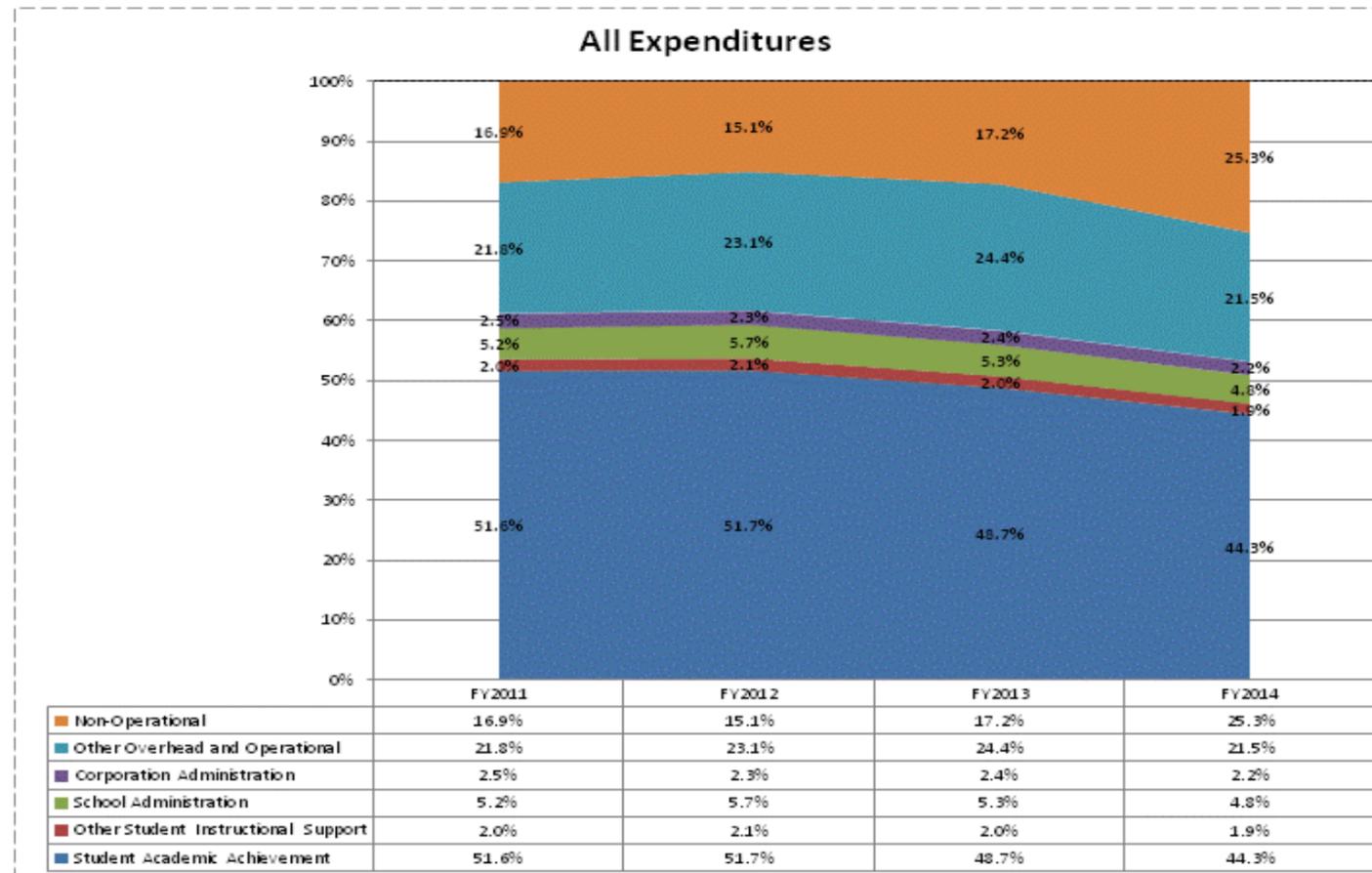


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Putnam Community Schools (6715)

North Putnam Community Schools (6715)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$14,830,518	61.7%	\$9,169,507	50.2%	\$7,604,987	48.7%	\$7,765,481	44.3%
Student Instructional Support		\$1,724,795	7.2%	\$1,345,971	7.4%	\$1,137,959	7.3%	\$1,160,725	6.6%
Overhead and Operational Nonoperational		\$4,795,981	19.9%	\$4,580,376	25.1%	\$4,181,164	26.8%	\$4,156,249	23.7%
Nonoperational		\$2,695,105	11.2%	\$3,161,503	17.3%	\$2,678,397	17.2%	\$4,435,069	25.3%
Grand Total		\$24,046,398		\$18,257,357		\$15,602,508		\$17,517,524	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	68.8%	57.6%	56.0%	51.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Putnam Community Schools (6715)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$45,489	\$407,415	N/A	N/A	> 500%
11100 Regular Programs; Elementary	\$2,283,220	\$3,273,093	\$2,964,037	\$2,452,937	7%	-25%	-17%
11200 Regular Programs; Middle/Junior High	\$987,506	\$1,556,569	\$1,390,010	\$1,324,340	34%	-15%	-5%
11300 Regular Programs; High School	\$1,225,060	\$1,958,499	\$1,659,372	\$1,859,308	52%	-5%	12%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$33,298	\$39,000	N/A	N/A	17%
11420 Vocational Education; Agriculture B	\$43,374	\$58,842	\$66,049	\$71,918	66%	22%	9%
11430 Vocational Education; Distributive Education	\$978	\$0	\$0	\$0	-100%	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$56,189	\$69,384	\$9,162	\$44,183	-21%	-36%	382%
11470 Vocational Education; Business Education	\$48,588	\$68,050	\$35,276	\$42,525	-12%	-38%	21%
11590 Other Vocational Education Programs	\$75,758	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$81,299	\$110,475	\$91,542	N/A	13%	-17%
12110 Gifted And Talented; Gifted and Talented	\$15,191	\$18,006	\$23,523	\$16,755	10%	-7%	-29%
12210 Mental Disabilities; Mild Mental Disabilities	\$2,730,025	\$470,309	\$62,502	\$11,107	-100%	-98%	-82%
12310 Physical Impairment; Orthopedic Impairment	\$203,760	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$7,280	\$14,816	\$9,800	\$8,221	13%	-45%	-16%
12510 Culturally Different; Communication Disorders	\$77,286	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$30,831	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$1,497,413	\$0	\$37,996	\$32,124	-98%	N/A	-15%
12810 Special Education Preschool	\$136,969	\$112,166	\$71,647	\$71,428	-48%	-36%	0%
12900 Other Special Programs	\$53,957	\$13,173	\$15,300	\$405	-99%	-97%	-97%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$680	\$270	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$365	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$47,923	\$36,922	\$25,075	\$27,088	-43%	-27%	8%
16100 Remediation Testing	\$13,835	\$14,978	\$45,872	\$8,756	-37%	-42%	-81%
16200 Preventive Remediation	\$3,146	\$12,926	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$277,937	\$337,664	\$309,924	\$363,140	31%	8%	17%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,101,006	\$398,475	\$276,558	\$252,875	-77%	-37%	-9%
22110 Improvement of Instruction; Service Area Direction	\$83,687	\$112,752	\$1,404	\$5,408	-94%	-95%	285%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$56,870	\$36,028	\$29,762	\$29,421	-48%	-18%	-1%
22130 Improvement of Instruction; Instructional Staff Training	\$56,243	\$25,412	\$15,608	\$25,638	-54%	1%	64%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$21,954	\$356	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$158,716	\$187,909	\$58,988	\$72,253	-54%	-62%	22%
22230 Library/Media Services; Audiovisual	\$3,287	\$4,130	\$4,090	\$6,540	99%	58%	60%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,203	\$905	\$3,381	\$150,584	> 500%	> 500%	> 500%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$88,772	\$102,171	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$151,874	\$223,599	N/A	N/A	47%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$154,533	\$174,534	\$146,384	\$125,128	-19%	-28%	-15%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,434	\$38	\$2,130	\$1,846	-58%	> 500%	-13%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$167,765	\$29,830	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$562,828	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$12,279,569	\$9,169,507	\$7,604,987	\$7,765,481	-37%	-15%	2%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$233,960	\$246,555	\$253,121	\$256,116	9%	4%	1%
21240 Guidance Services; Information Services	\$3,576	\$0	\$0	\$0	-100%	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$1,556	\$18	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$65,278	\$106,700	\$58,117	\$58,640	-10%	-45%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Putnam Community Schools (6715)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21390 Health Services; Other Health Services	\$0	\$0	\$200	\$0	N/A	N/A	-100%
21420 Psychological Testing	\$3,835	\$0	\$20	\$10,087	163%	N/A	> 500%
21430 Psychological Counseling	\$0	\$0	\$579	\$0	N/A	N/A	-100%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$847	\$712	\$0	\$0	-100%	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$119,701	\$0	\$0	\$0	-100%	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$226,356	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$759,323	\$991,986	\$825,922	\$835,882	10%	-16%	1%
24900 Other Support Services, School Administration	\$1,305	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$1,415,736	\$1,345,971	\$1,137,959	\$1,160,725	-18%	-14%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$26,693	\$27,456	\$18,055	\$22,654	-15%	-17%	25%
23120 Board of Education; Service Area Assistants	\$950	\$920	\$754	\$969	2%	5%	29%
23150 Board of Education; Legal Services	\$19,363	\$6,763	\$3,484	\$3,000	-85%	-56%	-14%
23160 Board of Education; Promotion Expenses	\$1,289	\$1,970	\$1,498	\$3,922	204%	99%	162%
23190 Board of Education; Other Governing Body Services	\$6,146	\$10,482	\$0	\$0	-100%	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$159,836	\$191,426	\$210,285	\$207,380	30%	8%	-1%
23220 Executive Administration; Community Relations	\$4,378	\$6,605	\$550	\$585	-87%	-91%	6%
23230 Executive Administration; Staff Relations and Negotiations	\$13,769	\$13,601	\$3,532	\$10,000	-27%	-26%	183%
23290 Executive Administration; Other Executive Administration Services	\$6,118	\$0	\$0	\$0	-100%	N/A	N/A
25130 Fiscal Services; Budgeting	\$35,732	\$55,130	\$66,826	\$81,272	127%	47%	22%
25150 Fiscal Services; Payroll Services	\$27,434	\$42,701	\$23,551	\$38,419	40%	-10%	63%
25160 Fiscal Services; Financial Accounting	\$0	\$11,244	\$0	\$0	N/A	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$23,526	\$3,957	\$0	N/A	-100%	-100%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$20,455	\$34,428	\$30,271	\$22,650	11%	-34%	-25%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$100	\$0	N/A	N/A	-100%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$108	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$682	\$0	\$5,516	\$2,216	225%	N/A	-60%
25990 Other Support Services, Central	\$73,803	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$5,521	\$154,729	\$146,128	\$146,624	> 500%	-5%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,267,112	\$1,453,245	\$1,126,446	\$1,207,306	-5%	-17%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,541	\$58,999	\$25,571	\$40,606	18%	-31%	59%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$132,254	\$177,377	\$3,313	\$6,699	-95%	-96%	102%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,240	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$754,928	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$25,673	\$882	\$1,642	\$2,885	-89%	227%	76%
26700 Operation and Maintenance of Plant Services; Insurance	\$121,486	\$107,109	\$253,800	\$216,388	78%	102%	-15%
27010 Student Transportation; Service Area Direction	\$36,776	\$59,977	\$56,682	\$57,051	55%	-5%	1%
27100 Student Transportation; Vehicle Operation	\$398,329	\$577,961	\$484,873	\$486,281	22%	-16%	0%
27200 Student Transportation; Monitoring Services	\$16,284	\$13,969	\$15,215	\$10,966	-33%	-21%	-28%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$364,530	\$400,628	\$445,517	\$423,452	16%	6%	-5%
27400 Student Transportation; Purchase of School Buses	\$241,030	\$300,742	\$370,375	\$290,271	20%	-3%	-22%
31100 Food Services Operations; Service Area Direction	\$26,616	\$41,050	\$39,749	\$41,647	56%	1%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$269,099	\$356,315	\$359,219	\$362,443	35%	2%	1%
31300 Food Services Operations; Food Delivery	\$344,417	\$416,622	\$410,504	\$420,097	22%	1%	2%
31400 Food Services Operations; Food Purchases	\$39	\$0	\$0	\$0	-100%	N/A	N/A
31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$1,353	\$130	\$239	N/A	-82%	84%
31900 Other Food Services	\$67,170	\$33,059	\$73,623	\$50,227	-25%	52%	-32%
Overhead and Operational Total	\$4,503,692	\$4,580,376	\$4,181,164	\$4,156,249	-8%	-9%	-1%
Nonoperational							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Putnam Community Schools (6715)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$165,831	\$200,849	\$101,258	\$117,828	-29%	-41%	16%
33990 Other Community Services; Other	\$475	\$1,365	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$136,800	\$190,111	N/A	N/A	39%
43000 Facilities Acquisition and Construction; Professional Services	\$3,121	\$7,530	\$37,270	\$131,908	> 500%	> 500%	254%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$218,852	\$181,015	\$320,554	\$2,134,969	> 500%	> 500%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$218,000	\$30,928	\$219,274	\$109,637	-50%	254%	-50%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$132,355	\$118,754	\$198,563	\$226,474	71%	91%	14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,613	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$169,396	\$637,716	\$267,369	\$126,708	-25%	-80%	-53%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$46,442	\$23,864	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$176,065	\$239,965	\$160,000	\$200,502	14%	-16%	25%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$64,997	\$0	\$75,309	\$34,933	-46%	N/A	-54%
52200 Debt Services; Interest on Debt; Temporary Loans	\$47,656	\$166,953	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,403,000	\$1,552,565	\$1,162,000	\$1,162,000	-17%	-25%	0%
Nonoperational Total	\$2,654,803	\$3,161,503	\$2,678,397	\$4,435,069	67%	40%	66%
Prorated By Fund							
26491 2007 Account Code - PERF	\$201,393	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$918,253	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$90,090	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,340,931	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,903	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$628,029	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,192,598	\$0	\$0	\$0	N/A	N/A	N/A